

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 17TH AUGUST 2007 / 26TH SRAVANA 1929

WP(C).No. 24983 of 2007(Y)

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PETITIONER:

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P.V.KUMARAN, (TIMBER MERCHANT),  
PADAPARAMBATH HOUSE,  
CHOWWARA, ALUVA.

BY ADV. SMT.S.K.DEVI  
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE SALES TAX OFFICER,  
COMMERCIAL TAXES, ALUVA.
2. THE DEPUTY COMMISSIONER,  
COMMERCIAL TAXES, MATTANCHERY, KOCHI-2.
3. STATE OF KERALA, REPRESENTED BY ITS  
FINANCE SECRETARY, SECRETARIAT, TRIVANDRUM.

BY ADV. SHRI.C.K. GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 17/08/2007, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 24983 of 2007**  
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**Dated, this the 17<sup>th</sup> day of August, 2007**

**J U D G M E N T**

Since prayer is only for direction the assessing officer to revise the assessment based on Tribunal's order, this writ petition is disposed of directing 1<sup>st</sup> respondent to consider whether the Tribunal's order has become final or whether any revision is filed against the same in the High Court, and if the order of the Tribunal is final to revise the assessment in terms of Tribunal's order, grant eligible refund to the petitioner within three months from today. Eligible interest as per Section 44 also should be granted to be petitioner. Petitioner will produce copy of the judgment for compliance.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**